THE HIGH COURT OF UTTARANCHAL AT NAINITAL.

Civil Writ Petition (M/S) No. 1091 of 2006

P.K. Cotton Mills Pvt. Ltd. Registered Office C-1/A Model Town-III New Delhi through Director Sri P.K. Gupta,
S/O Sri K.S. Gupta R/O 202 New Mohanpuri, Meerut, District Meerut, U.P.

…. **Petitioner**

Versus

1. State of Uttaranchal through Secretary, Revenue, Dehradun.
2. District Magistrate Haridwar, District Haridwar.
3. Sub Divisional Magistrate/Assistant Collector Ist Class Roorkee. District Haridwar.

… **Respondents.**

Sri Rajeev Sharma, Advocate, learned counsel for the petitioner.
Sri Paresh Tripathi, Learned Standing Counsel for the respondents.

Date August 14, 2006.
PC:
(Hon'ble B.S. Verma, J.)

This writ petition has been moved for direction of this Court in the nature of certiorari quashing the order dated 26-6-2006 and 7-8-2006 (*Annexure Nos. 4 and 5 to the writ petition*), whereby the respondent no.3, Up-Ziladhikari/Assistant Collector 1st Class Roorkee has passed order in Stamp Case No. 60 of 2005 under Section 47A of the Indian Stamp Act and directed the petitioner to pay deficient stamp duty of Rs. 4,42,080.00 and also imposed penalty of Rs. 17,68,320/-. The petitioner was, thus, directed to pay a total sum of Rs. 22,10,400-00 vide order dated 26-6-2006 and vide order dated 7-8-2006, the Assistant Collector dismissed the restoration application filed by the petitioner finding the same to be without force and baseless.

It is pertinent to mention here that against the impugned order passed the respondent no.1, the petitioner has an alternate

remedy to file a revision before the appropriate authority, as has been provided under Section 56 of the Indian Stamps Act.

On the ground of alternate remedy available to the petitioner, the writ petition is dismissed in-limine. However, the petitioner shall be at liberty to challenge the impugned orders in revision as provided under Section 56 of the Stamps Act.

(B.S. Verma, J.)

RCP